ABSTRACT OF THE DISCLOSURE

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A dual gate type CMOS device according to the present invention includes a silicon substrate having a trench in the main surface and a gate electrode including a polysilicon film and a tungsten silicide film formed above the main surface via a gate insulating film. The polysilicon film has a first part into which p type impurities are doped, a second part into which n type impurities are doped and a connection part which connects the first part and the second part within the trench, and part of the tungsten silicide film located above the connection part is removed.